

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

OP.No. 22111 of 1998(G)

PETITIONER:

**S.VIMAL, SON OF A.SANJEEVI,
PROP. M/S. INDIA STEEL RE-ROLLERS,
VENKITA MAISTRY STREET, P.B.NO.1397,
CHENNAI 600 001.**

BY ADV. SRI.K.B.MUHAMED KUTTY

RESPONDENTS:

- 1. ADDITIONAL SALES TAX OFFICER-III,
FIRST CIRCLE, THIRUVANANTHAPURAM.**
- 2. COMMISSIONER OF COMMERCIAL TAXES,
PUBLIC BUILDINGS, THIRUVANANTHAPURAM.**
- 3. THE EXECUTIVE ENGINEER,
SPECIAL BUILDING DIVISION,
P.W.D., THIRUVANANTHAPURMA.**

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

**THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON
20/12/2006,THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

OP NO.22111/1998OP NO.22111/1998

ORDER IN C.M.P.NO.38977 OF 1998

DISMISSED

20.12.2006

**SD/-
P.R.RAMAN, JUDGE**

APPENDIX

PETITIONERS EXHIBITS

EXHIBIT P1: TRUE COPY OF THE DEATH CERTIFICATE ISSUED BY HEALTH OFFICER, CORPORATION OF CHENAI DATED 08.09.98

EXHIBIT P2: TRUE COPY OF THE NOTICE ISSUED TO THE LATE A.SANJEEVI BY THE FIRST RESPONDENT DATED 12.8.98.

EXHIBIT P3: TRUE COPY OF THE STAY ORDER ISSUED BY THE HON'BLE HIGH COURT IN CMP NO.16025/97 IN O.P.NO.9225/97 DATED 2.6.97.

EXHIBIT P4: TRUE COPY OF THE OBJECTION FILED BY SANJEEVI BEFORE THE FIRST RESPONDENT DATED 24.8.1998.

EXHIBIT P5: TRUE COPY OF THE ASSESSMENT ORDER DATED NIL AND DEMAND NOTICE ISSUED BY THE FIRST RESPONDENT TO THE EPTITIONER DATED 7.10.98.

EXHIBIT P6: TRUE COPY OF THE POSTAL COVER SERVED ON THE EPTITIONER CONTAINING EXT.P5 ORDER.

EXHIBIT P7: TRUE COPY OF THE AGREEMENT BETWEEN A.SANJEEVI AND THIRD RESPONDENT DATED 20.3.97.

EXHIBIT P8: TRUE COPY OF THE NOTICE NO.OR.345/97-98 ISSUED BY THE CHECKPOST INSPECTOR DATED 7.5.97.

EXHIBIT P9: TRUE COPY OF THE NOTICE NO.362/97-98 ISSUED BY THE CHECKPOST INSPECTOR DATED 7.5.97.

EXHIBIT P10: TRUE COPY OF THE NOITCE NO.370/97-98 ISSUED by the CHECKPOST INSPECTOR DATED 7.5.97.

EXHIBIT P11: TRUE COPY OF THE NOTICE NO.O.R.379/97-98 ISSUED BY THE CHECKPOST INSPECTOR DATED 7.5.97.

EXHIBIT P12: TRUE COPY OF THE NOTICE NO.OR 376/97-98 ISSUED BY THE CHECKPOST INSPECTOR DATED 7.5.97.

EXHIBIT P13; TRUE COPY OF THE CASH RECEIPT NO.1748 AND RELEASE ORDERS ISSUED BY THE CHECKPOST INSPECTOR DATED 8.5.1997.

EXHIBIT P14: TRUE COPY OF THE CASH RECEIPT NO.1751 AND RELEASE ORDERS ISSUED by the CHECKPOST INSPECTOR DATED 8.5.97.

EXHIBIT P15: TRUE COPY OF THE CASH RECEIPT NO.1752 AND RELEASE ORDERS ISSUED BY THE CHECKPOST INSPECTOR DATED 8.5.97.

EXHIBIT P16: TRUE COPY OF THE CASH RECEIPT NO.1749 AND RELEASE ORDERS ISSUED by the CHECKPOST INSPECTOR DATED 8.5.97.

EXHIBIT P17: TRUE COPY OF THE CASH RECEIPT NO.1750 AND RELEASE ORDERS ISSUED BY THE CHECKPOST INSPECTOR DATED 8.5.97.

EXHIBIT P18: TRUE COPY OF THE PETITION SENT BY A.SANJEEVI TO THE SECOND RESPONDENT DATED 8.5.97.

EXHIBIT P19: TRUE COPY OF THE PETITION SENT BY A.SANJEEVI TO THE SECOND RESPONDENT DATED 15.5.97.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

O.P.NO.22111 OF 1998

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiamma v. State of Kerala & Another** (O.P.No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this original petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The original petition is allowed as above.

P.R.RAMAN, JUDGE

Rp